

2006 Resident Individual Income Tax Substitute Test Scenarios

Scenario 1

Bill and Nancy Wright are **married, filing a joint** return. They reside at 5089 Banana Vineyard, Monroe, LA 71201. Their telephone number is (318) 687-4320. Their social security numbers are 437-54-3637 and 437-67-4567, respectively. They have one child, Jennifer, age 6.

Their Louisiana taxable income is \$32,822. They are reporting a nonrefundable federal child care credit of \$600.00 with a LA Nonrefundable credit of \$180. They had taxable purchases for the year in the amount of \$6,500.00 for which they paid the consumer use tax. Their 2006 withholdings are \$250.00. They are filing their return twenty-five days late and are paying interest, delinquent filing penalty, and delinquent payment penalty. They did not have an extension.

Their preparers' identification number is 726830902 and telephone number is (225) 922-6432.

Scenario 2

Sharon W. Smith is **married, filing separately**. Her Social Security number is 454-67-8905. Her spouses' social security number is 231-44-5556. Her address has been changed to 3345 West St. New Orleans, LA 70123-6660. Her telephone number is (504) 367-4444. Sharon's federal adjusted gross income is \$53,000. She is in the military and \$29,999 is exempt. She reported a federal disaster credit on Line 8 of \$7,250.

Sharon's Louisiana withholdings total \$989.00 and she had a credit carried forward from 2005 in the amount of \$727.00. She paid \$500.00 on behalf of a composite partnership. She filed an extension with a payment of \$500.00. Sharon is donating \$5.00 to the Wildlife Habitat and \$20.00 to the LA Housing Trust Fund. She also has a refundable credit of \$500.00 to the Sound Recording Investment Fund. She is requesting \$2,000.00 of her overpayment to be refunded and the rest of the overpayment credited to next year.

The tax preparers' identification number is 729876549 and telephone number (504) 291-8831.

Scenario 3

Bryan Brown Jr. is a **qualifying widower** and is filing an amended return. His social security number is 543-56-9876. They reside at 8768 Deepwoods Dr., Minden, LA 71055-4569. Their telephone number is (318) 377-3456. Mr. Brown is blind and has one son, Bobby, who is deaf. Mr. Brown's Louisiana taxable income is \$28,400. He has a nonrefundable credit of \$100 for the bone marrow donor expense credit and also a refundable credit of \$50 for property taxes paid by telephone companies.

The tax preparers' identification number is P21234566 and telephone number is (318) 377-6843. Submit the amended return with this test document (R-540X). He originally reported \$97 as the tax withheld. The correct amount is \$147. He would like the balance of his overpayment refunded to him. Submit the amended return with this test document (R-540X). If you don't support R-540X mark amended and use \$147 as amount withheld.

Scenario 4

Sam Green and Martha Smith are **married filing a joint** return. They reside at 7634 Blue River Dr., Baton Rouge, LA 70812-2000. Their telephone number is (225) 356-8982. Their social security numbers are 258-96-3140 and 123-58-9420, respectively. Both Sam and Martha are over 65 years old.

Their total taxable income is \$65,150. They had a credit carried forward from 2005 of \$1,000 and estimated payments totaling \$2,000. Their total Louisiana withholdings were \$842.00. They are contributing \$500 of their overpayment to the START program. They are also contributing \$100 of their overpayment to the Military Family Assistance Fund. They would like the remainder of their overpayment credited to 2007.

The tax preparers' identification number is 650981234 and telephone number is (225) 356-8982.

Scenario 5

Sharon Morris is a 32-year-old mother of five, Jimmy, Johnny, Jackson, Julie, and Judy. She is **filing head of household**. Her social security number is 458-98-5260. She and her family reside at 419 Fertility Ln. Gonzales, LA 74444-1239. Their telephone number is (225) 219-0000.

Ms. Morris' Louisiana taxable income was \$43,809 and her Louisiana withholdings for the year total \$1009.00. They would like to add an additional payment of \$50 to the Military Assistance Fund.

The tax preparers' identification number is P36451237 and telephone number is (225) 419-1111.